

State of California
BOARD OF EQUALIZATION
USE FUEL TAX REGULATIONS

Regulation 1304. USER.

Reference: Section 8608, Revenue and Taxation Code.

User. The term “user” includes:

- (a) a subhaul operator who uses his vehicle in the performance of subcontract services for another contract operator,
- (b) the lessee of a vehicle who purchases and supplies fuel used in the operation of the vehicle,
- (c) the lessee of a vehicle who is qualified in writing by the board as a user of fuel which is purchased and supplied by the lessor of the vehicle, or
- (d) the lessor of a vehicle who purchases and supplies the fuel used in the operation of that vehicle by the lessee unless the lessee is qualified as the user under (c) above.

The term “user” does not include the Government of the United States or an instrumentality thereof.

History: Effective October 1, 1957.

Amended November 1, 1989, effective February 4, 1990. Added paragraph (c) to the definition of “user” to provide that the term includes a lessee of a vehicle who is qualified in writing by the Board to be a user when the fuel is purchased and supplied by the lessor of the vehicle. Other minor changes made to provide for better readability and understanding by the public.